

DONIPHAN COUNTY, KANSAS

REGULATORY BASIS FINANCIAL STATEMENTS
For the year ended December 31, 2015

...**KL**...

Karlin & Long, LLC
Certified Public Accountants

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DONIPHAN COUNTY, KANSAS

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INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS

Board of County Commissioners
Doniphan County, Kansas

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of Doniphan County, Kansas ("Municipality") as of and for the year ended December 31, 2015, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1; this includes determining that the regulatory basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, and the *Kansas Municipal Audit and Accounting Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1 of the financial statement, the financial statement is prepared by Doniphan County, Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of Doniphan County, Kansas as of December 31, 2015, or changes in financial position and cash flows thereof for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of Doniphan County, Kansas ("Municipality") as of December 31, 2015, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual and budget (Schedules 1, 2, 3, 4 and 5 as listed in the table of contents) are presented for purposes of additional analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement. The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statement as a whole, on the basis of accounting described in Note 1.

Karlin & Long, LLC

Karlin & Long, LLC
Certified Public Accountants

Lenexa, KS
August 1, 2016

DONIPHAN COUNTY, KANSAS
Summary Statement of Receipts, Expenditures, and Unencumbered Cash
 Regulatory Basis
 For the Year Ended December 31, 2016

Funds	Beginning Unencumbered Cash Balance	Prior Year Cancelled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Outstanding Encumbrances and Accounts Payable	Ending Cash Balance
Governmental Type Funds							
General	\$ 280,151	\$ 0	\$ 2,308,214	\$ 2,257,022	\$ 331,343	\$	\$ 331,343
Special Purpose Funds							
Road and Bridge Fund	380,253	0	2,475,976	2,381,041	475,188		475,188
Capital Improvement Fund	102,418	0	58,443	37,660	123,201		123,201
Employee Benefits Fund	326,652	0	490,204	519,638	297,218		297,218
Extension Council Fund	0	0	122,204	121,856	348		348
Community Mental Health Fund	0	0	29,762	29,762	0		0
Mental Health Workshop Fund	0	0	31,603	31,443	160		160
Conservation District Fund	0	0	26,415	26,408	7		7
Community College Fund	20	0	5	0	25		25
Appraiser's Costs Fund	561	0	248,508	229,226	19,843		19,843
Noxious Weed Fund	32,173	0	56,217	78,533	9,857		9,857
Noxious Weed Chemical Fund	94,555	0	54,176	93,595	55,136		55,136
Fair Fund	0	0	19,622	19,545	77		77
Economic Development Fund	69,095	0	666	9,447	60,314		60,314
Elderly Services Fund	70,000	0	212,773	227,658	55,115		55,115
Local Alcoholism Fund	694	0	3,138	2,895	937		937
Diversion Fund	56,111	0	9,936	42,532	65,656		65,656
Direct Election Fund	40,577	0	43,635	195,453	41,680		41,680
Title III C-1 Fund	400	0	195,053	144,721	0		0
Title III C-2 Fund	8	0	144,713	122,379	0		0
Title III B Fund	35	0	122,449	6,179	105		105
Training and Technology Funds	35,478	0	13,524	6,179	42,823		42,823
911 Telephone Funds	64,445	0	50,411	39,110	75,746		75,746
Equipment Reserve Fund	99,706	0	250,000	156,744	192,962		192,962
PEMA Fund	57,823	0	50,804	0	108,627		108,627
New Sales Tax Fund	703,869	0	486,361	225,617	964,613		964,613
Bond and Interest							
Bond and Interest Fund	18,535	0	148,698	143,490	23,743		23,743
Proprietary Type Funds:							
Enterprise Funds							
NBK Central Kitchen Fund	24,092	0	213,808	219,356	18,544		18,544
Health Fund	290,705	0	745,811	783,811	252,705		252,705
Solid Waste Fund	401,912	0	21,061	5,958	417,015		417,015
Subtotal	3,150,268	0	8,634,190	8,151,470	3,632,988	0	3,632,988
Component Units:							
Component Unit -							
Extension Council	78,768	0	158,615	161,310	76,073	0	76,073
Total Reporting Entity	\$ 3,229,036	\$ 0	\$ 8,792,805	\$ 8,312,780	\$ 3,709,061	\$ 0	\$ 3,709,061
Composition of Cash							
Checking Accounts							\$ 9,378,104
Savings Accounts							4,505,566
Petty Cash							
Municipal Investment Pool							3,249
Certificates of Deposit							76,073
Total Component Units							13,963,092
Total Cash							10,254,031
Agency Funds per Statement 4							
Total Reporting Entity	\$ 3,709,061						\$ 3,709,061

The notes to the financial statements are an integral part of this statement.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies

Financial Reporting Entity

Doniphan County, Kansas is a municipal corporation governed by a three member commission. This regulatory financial statement presents Doniphan County (the municipality) and its related municipal entities. The related municipal entities are included in the county's reporting entity because they were established to benefit the county and/or its constituents.

Component Unit that is Discretely Presented

The Extension Council provides services in such areas as agriculture, home economics, and 4-H clubs, to all persons in the county. The council is an elected seven-member executive board. The county annually provides significant operating subsidies to the council. Kansas State University provides the County Extension Council non-cash receipts and disbursements related to salaries for operations of the Council. Those non-cash receipts and disbursements are reflected as cash in and cash out for regulatory basis reporting purposes within the related municipal entity schedule. The County appropriated \$115,348 to the Extension Council in 2015. Complete financial statements for the Extension Council may be obtained at the Doniphan County Courthouse, Troy, Kansas.

Related Organizations

Organizations for which the County as primary government is accountable because it appoints a voting majority of the other organization's boards, but is not financially accountable, are related organizations. The following are related organizations of the County as defined above:

Fire Districts No. 1, No. 2, No. 3, No.4, and No.5

Fund Descriptions

In governmental accounting, a fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The following types of funds comprise the financial activities of the county for the year 2015:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Fund Descriptions (continued)

Governmental Funds

General Fund – The chief operating fund. Used to account for all resources except those required to be accounted for in another fund.

Special Purpose Funds - Used to account for the proceeds of specific tax levies and other specific revenue sources (other than major capital projects and tax levies for long-term debt) that are intended for specified purposes.

Bond and Interest Fund – Used to account for the accumulation of resources, including tax levies, transfers from other funds and payment of general long-term debt.

Capital Projects Funds – Used to account for the debt proceed and other financial resources to be used for acquisition or construction of major capital facilities or equipment.

Proprietary Funds

Business Funds – Funds financed in whole or in part by fees charged to users of the goods or services. (i.e. enterprise and internal service fund etc.)

Fiduciary Funds

Agency Funds – Funds used to report assets held by the municipal reporting entity in a purely custodial capacity (payroll clearing fund, county treasurer tax collection accounts, etc.)

Regulatory Basis of Accounting and Departure from Accounting Principles Generally Accepted in the United States of America

The *Kansas Municipal Audit and Accounting Guide* (KMAAG) regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Statutory Basis of Accounting (continued)

The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The County has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of generally accepted accounting principles and allowing the County to use the regulatory basis of accounting.

Reimbursed Expenses

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses shown in the financial statements meet the following criteria: 1) the related disbursement was made in the current year on behalf of the payee, 2) the item paid for was directly identifiable as having been used by or provided to the payee, and 3) the amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

Property Tax

The county clerk calculated the final tax levy rates necessary to finance the budget subject to any legal limitations. After all budgets have been received and tax rates calculated, the clerk certifies the tax roll to, and prepares tax statements for, the county treasurer who receives payment.

Taxes become a lien against all property November 1st. Taxpayers have the option of paying in full or in two installments. The delinquency dates are December 21st and June 21st.

Taxes levied to finance the budget are made available to the county after January 1st and are distributed by the county treasurer per statutes. At least 50% of the taxes levied are available in January. Delinquent tax collections are distributed throughout the year.

Budgetary Information

Kansas Statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), bond and interest funds, and business funds. Although directory rather than mandatory, the statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 1 – Summary of Significant Accounting Policies (Continued)

Budgetary Information (continued)

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in regulatory receipts other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication, the hearing may be held and the governing body may amend the budget at that time. There were no such amendments for the year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the regulatory basis of accounting, in which regulatory receipts are recognized when cash is received and expenditures include disbursements, accounts payable, and encumbrances, with disbursements being adjusted for the prior year's accounts payable and encumbrances. Encumbrances are commitments by the county for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. Any unused budgeted expenditure authority lapse at year-end.

A legal operating budget is not required for capital projects funds and trust funds and certain special revenue funds.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments

Compliance with County Resolutions

K.S.A. 19-229 as affirmed by AGO 99-18, gives the board of county commissioners exclusive control over all county expenditures.

Deposits

K.S.A. 9-1401 establishes the depositories which may be used by the government. The statute requires banks eligible to hold the government's funds have a main or branch bank in the county in which the government is located, or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the government's investments of idle funds to time deposits, open accounts, and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The government has no investment policy that would further limit its investment choices.

Concentration of Credit Risk

State statutes place no limit on the amount the government may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and K.S.A. 9-1405.

Custodial Credit Risk - Deposits

Custodial credit risk is the risk that in the event of a bank failure, the government's deposits may not be returned to it. State statutes require the government's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at December 31, 2015.

At December 31, 2015, the government's carrying amount of deposits was \$13,963,092 and the bank balance was \$14,502,249. The bank balance was held by five banks not resulting in a concentration of credit risk. Of the bank balance, \$1,250,000 was covered by federal depository insurance, \$13,252,249 was collateralized with securities held by the pledging financial institutions' agents in the government's name.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 2 – Deposits and Investments (Continued)

Custodial Credit Risk – Investments

For an investment, this is the risk that, in the event of the failure of the issuer or counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. State statutes require investments to be adequately secured.

NOTE 3 – Defined Benefit Pension Plan

General Information about the Plan

Plan Description – Doniphan County, Kansas participates in the Kansas Public Employees Retirement System (KPERS), a cost sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publically available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 S. Kansas, Suite 100; Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions – K.S.A. 74-4919 and K.S.A. 74-4921 establishes the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates on whether the employee a KPERS 1, KPERS2, or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1 2009, and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate at 6% of covered salary for KPERS 1, KPERS 2, and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to provisions Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2, and KPERS 3 be determined based on results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contributions rates. The actuarially determined employer contribution rate (not including the .085% contribution rate for Death and Disability Program) and the statutory contribution rate was 9.48% for the fiscal year ended December 31, 2015. Contributions to the pension plan from Doniphan County, Kansas were \$210,981 for the year ended December 31, 2015.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 3 – Defined Benefit Pension Plan (continued)

Net Pension Liability

At December 31, 2015, Doniphan County, Kansas' proportionate share of the collective net pension liability reported by KPERS was \$210,981. The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2014, which was rolled forward to June 30, 2015. Doniphan County, Kansas' proportion of the net pension liability was based on the ratio of the county's contributions to KPERS, relative to the total employer and non employer contributions to the Local subgroup within KPERS. Since KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in these financial statements.

The complete actual valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website www.KPERS.org or can be obtained as described above.

NOTE 4 – Risk Management

The county is exposed to various risks of loss related to limited torts; theft of, damage to and destruction of assets; errors and omissions and natural disasters for which the county carries commercial insurance. There have been no significant reductions in coverage from prior years and settlements have not exceeded coverage in the past three years.

NOTE 5 – Stewardship, Compliance and Accountability

We noted budget violations of Kansas Statutes in the Extension Council, Community Mental Health, Mental Health Workshop, Conservation and Fair Funds for the period under examination.

NOTE 6 – Jointly Governed Organizations

The County, in conjunction with certain cities within Doniphan County, and the Doniphan County Chamber of Commerce created the Doniphan County Economic Development Commission. The County appoints one member to the commission's board of directors. The Commission is to provide economic development services to governments and businesses within the County. The transactions of the Commission are accounted for in an agency fund of the County. In March of 1998, the Highland Community College took over the routine operations of the Commission. It is the County's opinion that the Commission will not constitute a material financial burden to the County.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 7 – Solid Waste Transfer Station

The County entered into an agreement with Deffenbaugh Industries, Inc. (DII) on October 31, 1994 to construct a solid waste transfer station at the site of the landfill. The agreement allows DII to operate the transfer station for 20 years while paying the County a host fee. The county has the option to purchase the transfer station at five year intervals over that period with ownership passing to the County after 20 years has elapsed. The transfer station began operation in 1996.

NOTE 8 – Interfund Transactions

Operating Transfers were as follows:

From	To	Statutory Authority	Amount
Health Fund	Capital Improvement	K.S.A. 79-2934	\$ 4,500
Elderly Fund	Title IIIC-I	K.S.A. 12-1680	91,109
Elderly Fund	Title IIIC-II	K.S.A. 12-1680	62,625
Elderly Fund	Title IIIB	K.S.A. 12-1680	46,309
General Fund	Capital Improvement	K.S.A. 79-2934	50,000
Road and Bridge Fund	Equipment Reserve	K.S.A. 19-119	250,000
New Sales Tax	Bond and Interest	K.S.A. 79-2934	74,913

NOTE 9 – Compensated Absences

City employees receive vacation and sick leave benefits. Vacations benefits accrue on a monthly basis and an annual carryover caps the number of days transferred from year to year. Upon termination, employees are compensated for any unused vacation leave. Sick leave accrues on a monthly basis up to a maximum. Upon termination, employees are not compensated for any unused sick leave. This amount has not been recorded in the financial statements due to its immaterial nature.

NOTE 10 – Other Post Employment Benefits

As provided by K.S.A. 12-5040, the local government allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in these statements.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

NOTE 10 – Other Post Employment Benefits (continued)

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

NOTE 11 – Subsequent Events Review

Subsequent events for management's review have been evaluated through August 1, 2016. The date in the prior sentence is the date the financial statements were available to be issued.

NOTE 12 – Long Term Debt

The schedule of long term debt and current maturities for the next five years is detailed in the following schedule.

DONIPHAN COUNTY, KANSAS

NOTES TO FINANCIAL STATEMENTS

Note 12- Long Term Debt
Changes in long-term liabilities for Doniphan County, Kansas for the year ended December 31, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity	Balance Beginning of Year	Additions	Reductions/ Payments	Net Change	Balance End of Year	Interest Paid
General Obligation Bonds										
Revenue Bonds 2008 Issue	3.40%	1/18/08	1,200,000	4/1/18	\$ 530,000	\$	\$ 130,000	\$ (130,000)	\$ 400,000	\$ 9,485
Capital Leases										
Trucks and equipment refinance	2.96%	12/29/10	650,788	3/29/16	229,868		113,240	(113,240)	116,628	3,961
2015 Deere 770Gs (4)	2.50%	12/5/14	646,440	12/5/20	646,440		122,983	(122,983)	523,457	16,161
Total Long Term Debt					\$ 1,406,308	\$ 0	\$ 366,223	\$ (366,223)	\$ 1,040,085	\$ 29,607

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	2016	2017	2018	2019	2020	Total
Principal						
General Obligation Bonds	\$	\$	\$	\$	\$	\$ 0
Special Assessment Bonds						0
Certificates of Participation					1	0
Capital Leases	242,686	129,209	132,439	135,750		640,085
Revenue Bonds	130,000	135,000	135,000			400,000
No-Fund Warrants						0
Temporary Notes						0
Total Principal	372,686	264,209	267,439	135,750	1	1,040,085
Interest						
General Obligation Bonds						0
Special Assessment Bonds						0
Certificates of Participation						0
Capital Leases	13,960	9,935	6,705	3,394		33,994
Revenue Bonds	7,210	4,590	1,586			13,386
No-Fund Warrants						0
Temporary Notes						0
Total Interest	21,170	14,525	8,291	3,394	0	47,380
Total Principal and Interest	\$ 393,856	\$ 278,734	\$ 275,730	\$ 139,144	\$ 1	\$ 1,087,465

Doniphan County, Kansas

Regulatory-Required

Supplementary Information

For the year ended December 31, 2015

DONIPHAN COUNTY, KANSAS
Summary of Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

Funds	Certified Budget	Adjustments to Comply with Legal Max	Adjustments for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
Governmental Type Funds						
General	\$ 2,588,904	\$ 0	\$ 0	\$ 2,588,904	\$ 2,257,022	\$ (331,882)
Special Purpose Funds						
Road and Bridge Fund	2,727,697	0	0	2,727,697	2,381,041	(346,656)
Capital Improvement Fund	150,000	0	0	150,000	37,660	(112,340)
Employee Benefits Fund	611,050	0	0	611,050	519,638	(91,412)
Extension Council Fund	121,574	0	0	121,574	121,856	282
Community Mental Health Fund	29,658	0	0	29,658	29,762	104
Mental Health Workshop Fund	31,368	0	0	31,368	31,443	75
Conservation District Fund	26,307	0	0	26,307	26,408	101
Community College Fund	0	0	0	0	0	0
Appraiser's Costs Fund	249,778	0	0	249,778	229,226	(20,552)
Noxious Weed Fund	79,010	0	0	79,010	78,533	(477)
Noxious Weed Chemical Fund	106,395	0	0	106,395	93,595	(12,800)
Fair Fund	19,498	0	0	19,498	19,545	47
Economic Development Fund	70,265	0	0	70,265	9,447	(60,818)
Elderly Services Fund	272,176	0	0	272,176	227,658	(44,518)
Local Alcoholic Fund	5,000	0	0	5,000	2,895	(2,105)
Diversion Fund	75,000	0	0	75,000	391	(74,609)
Direct Election Fund	63,426	0	0	63,426	42,532	(20,894)
Bond and Interest						
Bond and Interest	145,362	0	0	145,362	143,490	(1,872)
Proprietary Type Funds:						
Enterprise Funds						
NEK Central Kitchen	425,501	0	0	425,501	219,356	(206,145)
Health Fund	997,772	0	0	997,772	783,811	(213,961)
Solid Waste Fund	15,000	0	0	15,000	5,958	(9,042)

DONIPHAN COUNTY, KANSAS

Schedule 2-1

GENERAL FUND

Schedule of Receipts and Expenditures - Actual and Budget

Regulatory Basis

For the Year Ended December 31, 2015

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,929,089	\$ 1,946,875	\$ (17,786)
Delinquent tax	3,497		3,497
Motor vehicle tax	107,792	105,170	2,622
RV tax	2,000	22,331	(20,331)
16/20M vehicle tax	29,859	2,330	27,529
Gross earnings (intangible) tax	11,832	15,000	(3,168)
Official fees	163,563	140,000	23,563
Inmate fees		102,000	(102,000)
City contribution			0
Miscellaneous revenues	18,440	109,000	(90,560)
Use of property		5,000	(5,000)
Slider tax			0
Interest income	42,142	5,000	37,142
Operating transfers			0
Total Cash Receipts	2,308,214	2,452,706	(144,492)
EXPENDITURES			
County Clerk			
Salaries	121,574	130,000	(8,426)
Contractual	18,531	25,000	(6,469)
Commodities			0
Capital Outlay	2,000	2,000	0
County Commission			
Salaries	56,440	60,950	(4,510)
Contractual	2,593	10,000	(7,407)
Commodities			0
Capital Outlay			0
County Treasurer			
Salaries	145,600	163,000	(17,400)
Contractual	22,358	30,000	(7,642)
Commodities			0
Capital Outlay		7,000	(7,000)
District Court			
Salaries			0
Contractual	53,149	77,703	(24,554)
Commodities	5,317	4,316	1,001
Capital Outlay		500	(500)
911 Dispatch			
Salaries	174,596	180,000	(5,404)
Contractual	23,875	5,000	18,875
Commodities	3,276	6,050	(2,774)
Capital Outlay		40,000	(40,000)
Emergency Services			
Salaries	53,801	54,811	(1,010)
Contractual	3,340	10,173	(6,833)
Commodities	10	250	(240)
Capital Outlay	8,213	20,000	(11,787)

DONIPHAN COUNTY, KANSAS
GENERAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2015

Schedule 2-1

	Actual	Budget	Variance- Over (Under)
Law Enforcement			
Salaries	581,910	521,766	60,144
Contractual	207,751	300,000	(92,249)
Commodities	66,130	77,500	(11,370)
Capital Outlay	28,100	35,000	(6,900)
Register of Deeds			
Salaries	71,901	70,000	1,901
Contractual	34,870	42,500	(7,630)
Commodities			0
Capital Outlay			0
Road and Bridge			
Salaries	79,833	84,000	(4,167)
Contractual	2,651	1,500	1,151
Commodities	1,001	1,500	(499)
Capital Outlay	151	3,500	(3,349)
Courthouse - General			
Salaries	49,946	51,000	(1,054)
Contractual	148,310	250,000	(101,690)
Commodities	507		507
Capital Outlay		10,000	(10,000)
Special MVT			
Salaries		63,000	(63,000)
Contractual		5,000	(5,000)
Commodities			0
Capital Outlay		2,000	(2,000)
County Attorney/Counselor			
Salaries	99,356	137,229	(37,873)
Contractual	18,296	4,000	14,296
Commodities		4,000	(4,000)
Capital Outlay		3,000	(3,000)
Health			
Salaries	600	600	0
Contractual	7,150	15,500	(8,350)
Commodities			0
Capital Outlay			0
Capital Outlay			0
Neighborhood revitalization	113,886	79,556	34,330
Contingency			0
Operating transfers	50,000		50,000
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,257,022</u>	<u>\$ 2,588,904</u>	<u>\$ (331,882)</u>
Receipts Over (Under) Expenditures	51,192		
Unencumbered Cash, Beginning	280,151		
Prior Year Cancelled Encumbrances			
Unencumbered Cash, Ending	<u>\$ 331,343</u>		

DONIPHAN COUNTY, KANSAS
ROAD AND BRIDGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 1,862,165	\$ 1,870,701	\$ (8,536)
Delinquent tax	4,486		4,486
Motor vehicle tax	148,541	145,278	3,263
RV tax	2,758	30,847	(28,089)
16/20M vehicle tax	38,558	3,219	35,339
State aid/grants	362,491	400,000	(37,509)
Federal aid/grants			0
Miscellaneous revenues	56,977	5,000	51,977
Operating transfers		150,000	(150,000)
Total Cash Receipts	<u>2,475,976</u>	<u>2,605,045</u>	<u>(129,069)</u>
EXPENDITURES			
Personnel services	789,420	890,000	(100,580)
Contractual services	165,039	120,000	45,039
Commodities	347,382	400,000	(52,618)
Capital Outlay	719,769	1,250,000	(530,231)
Neighborhood revitalization	109,431	67,697	41,734
Contingency			0
Operating transfers	250,000		250,000
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,381,041</u>	<u>\$ 2,727,697</u>	<u>\$ (346,656)</u>
Receipts Over (Under) Expenditures	94,935		
Unencumbered Cash, Beginning	380,253		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 475,188</u>		

DONIPHAN COUNTY, KANSAS
CAPITAL IMPROVEMENTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Miscellaneous revenues	\$ 3,943	\$ 25,500	\$ (21,557)
Operating transfers	<u>54,500</u>	<u>4,500</u>	<u>50,000</u>
Total Cash Receipts	<u>58,443</u>	<u>30,000</u>	<u>28,443</u>
EXPENDITURES			
Capital Improvements	30,828	100,000	(69,172)
Capital outlay	6,832	50,000	(43,168)
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>37,660</u>	<u>\$ 150,000</u>	<u>\$ (112,340)</u>
Receipts Over (Under) Expenditures	20,783		
Unencumbered Cash, Beginning	102,418		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 123,201</u>		

DONIPHAN COUNTY, KANSAS
EMPLOYEE BENEFITS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 340,952	\$ 341,504	\$ (552)
Delinquent tax	957		957
Motor vehicle tax	30,052	29,295	757
RV tax	557	6,220	(5,663)
16/20M vehicle tax	8,235	649	7,586
Reimbursements	109,451	10,000	99,451
Miscellaneous revenues		25,000	(25,000)
Operating transfers			0
Total Cash Receipts	<u>490,204</u>	<u>412,668</u>	<u>77,536</u>
EXPENDITURES			
FICA	183,701	210,000	(26,299)
Unemployment	13,963	30,000	(16,037)
Insurance	423	3,000	(2,577)
Retirement	238,657	275,762	(37,105)
Workers' compensation	62,919	70,000	(7,081)
Neighborhood revitalization	19,975	22,288	(2,313)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>519,638</u>	<u>\$ 611,050</u>	<u>\$ (91,412)</u>
 Receipts Over (Under) Expenditures	 (29,434)		
Unencumbered Cash, Beginning	326,652		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 297,218</u>		

DONIPHAN COUNTY, KANSAS
EXTENSION COUNCIL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 110,778	\$ 111,237	\$ (459)
Delinquent tax	275		275
Motor vehicle tax	8,581	8,373	0
RV tax	159	1,778	0
16/20M vehicle tax	2,411	186	2,225
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>122,204</u>	<u>121,574</u>	<u>2,041</u>
EXPENDITURES			
Appropriations	115,348	115,348	0
Neighborhood revitalization	6,508	6,226	282
Adjustment for qualifying budget credits			0
Total Expenditures	<u>121,856</u>	<u>\$ 121,574</u>	<u>\$ 282</u>
 Receipts Over (Under) Expenditures	 348		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
 Unencumbered Cash, Ending	 <u>\$ 348</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY MENTAL HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 26,948	\$ 27,039	\$ (91)
Delinquent tax	67		67
Motor vehicle tax	2,098	2,048	50
RV tax	39	435	(396)
16/20M vehicle tax	610	45	565
Miscellaneous revenues		91	(91)
Operating transfers			0
	<u>29,762</u>	<u>29,658</u>	<u>104</u>
EXPENDITURES			
Payment to KANZA	28,179	28,144	35
Neighborhood revitalization rebate	1,583	1,514	69
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>29,762</u>	<u>\$ 29,658</u>	<u>\$ 104</u>
Receipts Over (Under) Expenditures	0		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
Unencumbered Cash, Ending	<u>\$ 0</u>		

DONIPHAN COUNTY, KANSAS
MENTAL HEALTH WORKSHOP FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 28,651	\$ 28,734	\$ (83)
Delinquent tax	71		71
Motor vehicle tax	2,188	2,134	54
RV tax	41	453	(412)
16/20M vehicle tax	652	47	605
Miscellaneous revenues			0
Operating transfers			0
	<u>31,603</u>	<u>31,368</u>	<u>235</u>
EXPENDITURES			
Payment to DCSW	29,760	29,760	0
Neighborhood revitalization	1,683	1,608	75
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
	<u>31,443</u>	<u>\$ 31,368</u>	<u>\$ 75</u>
 Receipts Over (Under) Expenditures	 160		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 \$ <u>160</u>		

DONIPHAN COUNTY, KANSAS
CONSERVATION DISTRICT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 23,955	\$ 24,087	\$ (132)
Delinquent tax	491		491
Motor vehicle tax	1,841	1,798	43
RV tax	34	382	(348)
16/20M vehicle tax	94	40	54
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>26,415</u>	<u>26,307</u>	<u>108</u>
EXPENDITURES			
Appropriations	25,000	25,000	0
Neighborhood revitalization	1,408	1,307	101
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>26,408</u>	<u>\$ 26,307</u>	<u>\$ 101</u>
Receipts Over (Under) Expenditures	7		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 7</u>		

DONIPHAN COUNTY, KANSAS
COMMUNITY COLLEGE FUND
Schedule of Receipts and Expenditures - Actual and Budget
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$	\$	\$ 0
Delinquent tax			0
Motor vehicle tax			0
RV tax			0
16/20M vehicle tax			0
Miscellaneous revenues	5		5
Operating transfers			0
Total Cash Receipts	<u>5</u>	<u>0</u>	<u>5</u>
EXPENDITURES			
Appropriations		0	0
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>0</u>	<u>\$ 0</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	5		
Unencumbered Cash, Beginning	20		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 25</u>		

DONIPHAN COUNTY, KANSAS
APPRAISER'S COSTS FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 226,305	\$ 228,443	\$ (2,138)
Delinquent tax	424	0	424
Motor vehicle tax	14,088	13,846	242
RV tax	262	2,940	(2,678)
16/20M vehicle tax	3,659	307	3,352
Miscellaneous revenues	3,770	3,000	770
Operating transfers			0
Total Cash Receipts	<u>248,508</u>	<u>248,536</u>	<u>(28)</u>
EXPENDITURES			
Personnel services	168,297	159,630	8,667
Contractual services	30,979	60,000	(29,021)
Commodities	15,318	15,500	(182)
Capital Outlay	1,265	6,000	(4,735)
Neighborhood revitalization	13,367	8,648	4,719
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>229,226</u>	<u>\$ 249,778</u>	<u>\$ (20,552)</u>
 Receipts Over (Under) Expenditures	 19,282		
Unencumbered Cash, Beginning	561		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 19,843</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 48,774	\$ 48,884	\$ (110)
Delinquent tax	138		138
Motor vehicle tax	4,564	4,540	24
RV tax	85	964	(879)
16/20M vehicle tax	1,200	101	1,099
State payment			0
Charges for services	1,456	1,500	(44)
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>56,217</u>	<u>55,989</u>	<u>228</u>
EXPENDITURES			
Personnel services	52,661	55,000	(2,339)
Contractual services	15,898	15,000	898
Commodities	3,444	3,000	444
Capital Outlay	3,000	3,000	0
Neighborhood revitalization	2,860	3,010	(150)
Operating transfers	670		670
Adjustment for qualifying budget credits			0
Total Expenditures	<u>78,533</u>	<u>\$ 79,010</u>	<u>\$ (477)</u>
Receipts Over (Under) Expenditures	(22,316)		
Unencumbered Cash, Beginning	32,173		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,857</u>		

DONIPHAN COUNTY, KANSAS
NOXIOUS WEED CHEMICAL FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 19,043	\$ 19,063	\$ (20)
Delinquent tax	43		43
Motor vehicle tax	1,234	1,173	61
RV tax	23	249	(226)
16/20M vehicle tax	450	26	424
Charges for services	33,383	40,000	(6,617)
Miscellaneous revenues			0
Operating transfers			0
Total Cash Receipts	<u>54,176</u>	<u>60,511</u>	<u>(6,335)</u>
EXPENDITURES			
Personnel services			0
Contractual services	84,143	85,000	(857)
Commodities	8,338	20,000	(11,662)
Capital Outlay			0
Neighborhood revitalization	1,114	1,395	(281)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>93,595</u>	<u>\$ 106,395</u>	<u>\$ (12,800)</u>
Receipts Over (Under) Expenditures	(39,419)		
Unencumbered Cash, Beginning	94,555		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 55,136</u>		

DONIPHAN COUNTY, KANSAS
FAIR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 17,788	\$ 17,828	\$ (40)
Delinquent tax	43	0	43
Motor vehicle tax	1,386	1,353	33
RV tax	26	287	(261)
16/20M vehicle tax	379	30	349
Miscellaneous revenues			0
Operating transfers			0
	<u>19,622</u>	<u>19,498</u>	<u>124</u>
EXPENDITURES			
Appropriations	18,500	18,500	0
Neighborhood revitalization	1,045	998	47
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>19,545</u>	<u>\$ 19,498</u>	<u>\$ 47</u>
Receipts Over (Under) Expenditures	77		
Unencumbered Cash, Beginning	0		
Prior Year Cancelled Encumbrances	0		
	<u>77</u>		
Unencumbered Cash, Ending	<u>\$ 77</u>		

DONIPHAN COUNTY, KANSAS
ECONOMIC DEVELOPMENT FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 5	\$	\$ 5
Delinquent tax	43		43
Motor vehicle tax	72	70	2
RV tax	1	15	(14)
16/20M vehicle tax	545	2	543
Miscellaneous revenues		365	(365)
City contribution			0
Operating transfers			0
Total Cash Receipts	<u>666</u>	<u>452</u>	<u>214</u>
EXPENDITURES			
Personnel services		60,000	(60,000)
Contractual services	9,447	8,952	495
Commodities			0
Neighborhood revitalization		1,313	(1,313)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>9,447</u>	<u>\$ 70,265</u>	<u>\$ (60,818)</u>
 Receipts Over (Under) Expenditures	 (8,781)		
Unencumbered Cash, Beginning	69,095		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 60,314</u>		

DONIPHAN COUNTY, KANSAS
ELDERLY SERVICES FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 189,767	\$ 189,682	\$ 85
Delinquent tax	526		526
Motor vehicle tax	16,937	16,434	503
RV tax	314	3,489	(3,175)
16/20M vehicle tax	4,624	364	4,260
Grant funds	125	1,000	(875)
Reimbursements	480	2,150	(1,670)
Operating transfers			0
Total Cash Receipts	<u>212,773</u>	<u>213,119</u>	<u>(346)</u>
EXPENDITURES			
Personnel services	9,781	12,841	(3,060)
Contractual services	3,903	5,550	(1,647)
Commodities	2,836	8,210	(5,374)
Capital Outlay		1,800	(1,800)
Neighborhood revitalization	11,095	13,775	(2,680)
Operating transfers	200,043	230,000	(29,957)
Adjustment for qualifying budget credits			0
Total Expenditures	<u>227,658</u>	<u>\$ 272,176</u>	<u>\$ (44,518)</u>
Receipts Over (Under) Expenditures	(14,885)		
Unencumbered Cash, Beginning	70,000		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 55,115</u>		

DONIPHAN COUNTY, KANSAS
LOCAL ALCOHOLIC LIQUOR FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
State distributions	\$ 3,138	\$ 5,000	\$ (1,862)
Interest income			0
Operating transfers			0
Total Cash Receipts	<u>3,138</u>	<u>5,000</u>	<u>(1,862)</u>
EXPENDITURES			
Special alcohol and drug	2,895	5,000	(2,105)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>2,895</u>	<u>\$ 5,000</u>	<u>\$ (2,105)</u>
Receipts Over (Under) Expenditures	243		
Unencumbered Cash, Beginning	694		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 937</u>		

DONIPHAN COUNTY, KANSAS
DIRECT ELECTION FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	Actual	Budget	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 36,799	\$ 36,836	\$ (37)
Delinquent tax	111		111
Motor vehicle tax	3,983	3,909	74
RV tax	74	830	(756)
16/20M vehicle tax	969	87	882
Miscellaneous revenues	1,699		1,699
Operating transfers			0
Total Cash Receipts	<u>43,635</u>	<u>41,662</u>	<u>1,973</u>
EXPENDITURES			
Personnel services	3,825	3,600	225
Contractual services	34,554	55,000	(20,446)
Commodities		300	(300)
Capital Outlay	2,000	2,000	0
Neighborhood revitalization	2,153	2,526	(373)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>42,532</u>	<u>\$ 63,426</u>	<u>\$ (20,894)</u>
 Receipts Over (Under) Expenditures	 1,103		
Unencumbered Cash, Beginning	40,577		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 41,680</u></u>		

DONIPHAN COUNTY, KANSAS
BOND AND INTEREST FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 67,497	\$ 68,413	\$ (916)
Delinquent tax	138		138
Motor vehicle tax	4,991	5,011	(20)
RV tax	94	1,064	(970)
16/20M vehicle tax	1,065	111	954
Miscellaneous revenues			0
Sales tax			0
Operating transfers	<u>74,913</u>	<u>67,000</u>	<u>7,913</u>
Total Cash Receipts	<u>148,698</u>	<u>141,599</u>	<u>7,099</u>
EXPENDITURES			
Principal	130,000	130,000	0
Interest	9,485	12,000	(2,515)
Cash basis reserve		2,000	(2,000)
Neighborhood revitalization	4,005	1,362	2,643
Operating transfers			0
Adjustment for qualifying budget credits			<u>0</u>
Total Expenditures	<u>143,490</u>	<u>\$ 145,362</u>	<u>\$ (1,872)</u>
Receipts Over (Under) Expenditures	5,208		
Unencumbered Cash, Beginning	18,535		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 23,743</u>		

DONIPHAN COUNTY, KANSAS
NEK CENTRAL KITCHEN FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Charges for services	\$ 212,990	\$ 330,076	\$ (117,086)
Miscellaneous revenues	818	32,446	(31,628)
Operating transfers			0
Total Cash Receipts	<u>213,808</u>	<u>362,522</u>	<u>(148,714)</u>
EXPENDITURES			
Personnel services	74,775	124,623	(49,848)
Commodities	140,311	287,542	(147,231)
Contractual services	4,270	2,356	1,914
Capital outlay		10,980	(10,980)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>219,356</u>	<u>\$ 425,501</u>	<u>\$ (206,145)</u>
 Receipts Over (Under) Expenditures	 (5,548)		
Unencumbered Cash, Beginning	24,092		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 18,544</u>		

DONIPHAN COUNTY, KANSAS
HEALTH FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	Variance- Over (Under)
CASH RECEIPTS			
Taxes and Shared Revenue			
Ad valorem property tax	\$ 39,886	\$ 40,000	\$ (114)
Delinquent tax	101		101
Motor vehicle tax	3,110	3,033	77
RV tax	58	644	(586)
16/20M vehicle tax	879	67	812
Miscellaneous revenues			0
Charges for services	701,777	851,828	(150,051)
Operating transfers			0
Total Cash Receipts	<u>745,811</u>	<u>895,572</u>	<u>(149,761)</u>
EXPENDITURES			
Personnel services	578,888	669,600	(90,712)
Contractual services	144,054	220,900	(76,846)
Commodities	54,029	105,000	(50,971)
Capital Outlay			0
Neighborhood revitalization	2,340	2,272	68
Miscellaneous			0
Operating transfers	4,500		4,500
Adjustment for qualifying budget credits			0
Total Expenditures	<u>783,811</u>	<u>\$ 997,772</u>	<u>\$ (213,961)</u>
Receipts Over (Under) Expenditures	(38,000)		
Unencumbered Cash, Beginning	290,705		
Prior Year Cancelled Encumbrances	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 252,705</u>		

DONIPHAN COUNTY, KANSAS
SOLID WASTE FUND
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Charges for services	\$ 21,061	\$ 14,300	\$ 6,761
Rent			0
Interest income			0
Miscellaneous revenues			0
Operating transfers			0
	<u>21,061</u>	<u>14,300</u>	<u>6,761</u>
Total Cash Receipts			
	<u>21,061</u>	<u>14,300</u>	<u>6,761</u>
EXPENDITURES			
Personnel services			0
Contractual services	5,958	15,000	(9,042)
Commodities			0
Capital Outlay			0
Operating transfers			0
Adjustment for qualifying budget credits			0
	<u>5,958</u>	<u>15,000</u>	<u>(9,042)</u>
Total Expenditures			
	<u>5,958</u>	<u>\$ 15,000</u>	<u>\$ (9,042)</u>
 Receipts Over (Under) Expenditures	 15,103		
Unencumbered Cash, Beginning	401,912		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u><u>\$ 417,015</u></u>		

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

	Title III C-1 Fund	Title III C-2 Fund	Title III - B Fund
CASH RECEIPTS			
Program income	\$ 51,515	\$ 36,837	\$ 13,923
Grant	35,546	30,461	
Intergovernmental revenues	15,883	14,790	62,217
Charges for services			
Miscellaneous revenues	1,000		
Operating transfers	<u>91,109</u>	<u>62,625</u>	<u>46,309</u>
Total Cash Receipts	<u>195,053</u>	<u>144,713</u>	<u>122,449</u>
EXPENDITURES			
Personnel services	67,849	50,261	93,912
Contractual services	28,971	6,934	17,094
Commodities	98,633	87,526	11,373
Capital Outlay			
Miscellaneous			
Operating transfers			
Adjustment for qualifying budget credits			
Total Expenditures	<u>195,453</u>	<u>144,721</u>	<u>122,379</u>
Receipts Over (Under) Expenditures	(400)	(8)	70
Unencumbered Cash, Beginning	400	8	35
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0.</u>	<u>\$ 0</u>	<u>\$ 105</u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Trust, Training and Technology</u>	<u>911 Telephone Funds</u>
CASH RECEIPTS		
Program income	\$	\$
Grant		
Intergovernmental revenues		
Charges for services		50,411
Miscellaneous revenues	13,524	
Operating transfers		
	<u>13,524</u>	<u>50,411</u>
Total Cash Receipts	<u>13,524</u>	<u>50,411</u>
EXPENDITURES		
Personnel services		
Contractual services	6,179	
Commodities		39,110
Capital Outlay		
Miscellaneous		
Operating transfers		
Adjustment for qualifying budget credits		
	<u>6,179</u>	<u>39,110</u>
Total Expenditures	<u>6,179</u>	<u>39,110</u>
Receipts Over (Under) Expenditures	7,345	11,301
Unencumbered Cash, Beginning	35,478	64,445
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 42,823</u>	<u>\$ 75,746</u>

DONIPHAN COUNTY, KANSAS
ANY NONBUDGETED FUNDS
Schedule of Receipts and Expenditures
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Equipment Reserve</u>	<u>FEMA</u>	<u>New Sales Tax Fund</u>
CASH RECEIPTS			
Program income	\$	\$	\$
Grant		50,804	
Intergovernmental revenues			486,361
Charges for services			
Miscellaneous revenues			
Operating transfers	<u>250,000</u>		
Total Cash Receipts	<u>250,000</u>	<u>50,804</u>	<u>486,361</u>
EXPENDITURES			
Personnel services			
Contractual services			
Commodities			
Capital Outlay	156,744		150,704
Miscellaneous			
Operating transfers			74,913
Adjustment for qualifying budget credits			
Total Expenditures	<u>156,744</u>	<u>0</u>	<u>225,617</u>
Receipts Over (Under) Expenditures	93,256	50,804	260,744
Unencumbered Cash, Beginning	99,706	57,823	703,869
Prior Year Cancelled Encumbrances	<u>0</u>	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 192,962</u>	<u>\$ 108,627</u>	<u>\$ 964,613</u>

DONIPHAN COUNTY, KANSAS
COMPONENT UNIT - EXTENSION COUNCIL
Schedule of Receipts and Expenditures - Actual and Budget
Regulatory Basis
For the Year Ended December 31, 2016

	<u>Actual</u>	<u>Budget</u>	<u>Variance- Over (Under)</u>
CASH RECEIPTS			
Intergovernmental	\$ 155,524	\$ 154,036	\$ 1,488
Charges for services			0
Reimbursements	3,091	15,000	(11,909)
Operating transfers			0
Total Cash Receipts	<u>158,615</u>	<u>169,036</u>	<u>(10,421)</u>
EXPENDITURES			
Personnel services	141,476	138,700	2,776
Contractual services	1,410	1,600	(190)
Commodities	15,844	22,100	(6,256)
Capital Outlay	2,580	15,000	(12,420)
Operating transfers			0
Adjustment for qualifying budget credits			0
Total Expenditures	<u>161,310</u>	<u>\$ 177,400</u>	<u>\$ (16,090)</u>
 Receipts Over (Under) Expenditures	 (2,695)		
Unencumbered Cash, Beginning	78,768		
Prior Year Cancelled Encumbrances	<u>0</u>		
 Unencumbered Cash, Ending	 <u>\$ 76,073</u>		

DONIPHAN COUNTY, KANSAS
AGENCY FUNDS
Summary of Receipts and Disbursements
Regulatory Basis
For the Year Ended December 31, 2016

<u>Agency Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District court	\$ 60,439	\$ 490,728	\$ 255,365	\$ 295,802
Sheriff	0	103,519	103,519	0
Inmate account	28,184	12,126	12,000	28,310
Taxation accounts	<u>9,324,252</u>	<u>26,037,264</u>	<u>25,432,825</u>	<u>9,928,691</u>
Total	\$ <u>9,412,875</u>	\$ <u>26,643,637</u>	\$ <u>25,803,709</u>	\$ <u>10,252,803</u>